

32B-2-302 Exempt from Division of Finance -- Application of procurement -- External audits.

- (1)
 - (a) The laws that govern the Division of Finance are not applicable to the department in the purchase and sale of an alcoholic product.
 - (b) The department is exempt from Title 63G, Chapter 6a, Utah Procurement Code, for the purchase of an alcoholic product. The department is subject to Title 63G, Chapter 6a, Utah Procurement Code, for any purchase other than for an alcoholic product.
- (2) The state auditor shall:
 - (a) annually perform a financial audit of the department's accounts; and
 - (b) determine the scope and focus of the financial audit in an open meeting of the commission before the audit commences.
- (3) Every two years, beginning for fiscal year 2013-14, the state auditor shall conduct an audit of the department's:
 - (a) management operations, best practices, and efficiency; and
 - (b) ethics and statutory compliance.
- (4) In addition to complying with Subsections (2) and (3), the state auditor may engage in an activity related to the department or commission allowed under Utah Constitution, Article VII, Section 15 or Title 67, Chapter 3, Auditor.
- (5) The state auditor shall forward an audit report issued under Subsection (2) or (3) to the following by no later than 30 days after the day on which the audit report is made:
 - (a) the governor;
 - (b) the Legislative Management Committee;
 - (c) the director; and
 - (d) the legislative auditor general.

Amended by Chapter 349, 2013 General Session